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**RESPONSE UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE REQUESTED
EXAMINING GROUP 2871
PATENT**
Customer No. 22,852
Attorney Docket No. 02860.0671-00000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
Hiroki UMEDA et al.)	Group Art Unit: 2871
)	
Application No.: 09/819,800)	Examiner: Jeanne A. DI GRAZIO
)	
Filed: March 29, 2001)	Confirmation No.: 2635
)	
For: OPTICAL COMPENSATION)	Mail Stop AF
SHEET AND LIQUID CRYSTAL)	
DISPLAY)	

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

AMENDMENT AFTER FINAL

In reply to the Final Office Action mailed March 8, 2006, the period for response to which extends through June 8, 2006, and pursuant to 37 C.F.R. § 1.116, Applicants propose to amend this application as follows:

Amendments to the Claims are reflected in the listing of claims beginning on page 2 of this paper.

Remarks/Arguments follow the amendment sections of this paper.